

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2351 - SB 2213

January 25, 2012

**SUMMARY OF BILL:** Removes the references to the Department of Health, the Department of Finance and Administration, and the Tennessee Committee for the Employment of Persons with Disabilities from, and adds a reference to the Council on Development Disabilities to, the list of state entities from which persons with disabilities are being served, for the purpose of determining job tax credit eligibility for qualified taxpayers participating in employment incentive programs concerning the employment of individuals receiving state services directly related to disabilities. Requires employment incentive programs to provide annually for approval, either on or before July 1 of each year, a list of their existing employment incentive programs promoting the hiring of disabled individuals to the Commissioner of Revenue. Requires the Commissioner to certify taxpayer participation in such employment incentive programs and the number of persons employed by each qualified taxpayer.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- According to the Department of Revenue (DOR), there would be no change in the number or value of annual tax credits. Therefore, any change to state revenue will be not significant.
- Based on information provided by DOR, the Department can accommodate the provisions of this bill within existing resources without an increased appropriation or a reduced reversion.
- Any increase in state expenditures for employment incentive programs to annually provide DOR a list of existing employment incentive programs will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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